

Effective 1/1/2017

59-1-1712 Limitations on commission authority to levy.

- (1) During the time period that a levy the commission imposes on the account of a delinquent taxpayer is valid, the commission may not impose another levy on that account.
- (2) The commission may impose a levy in accordance with the procedures and requirements of this part on an account subject to a previous levy under this part if that previous levy is no longer valid.

Enacted by Chapter 326, 2016 General Session